

Exhibit Q

U.S. Corporation Income Tax Return

OMB No. 1545-0123

beginning **DECEMBER 1, 2009**, ending **NOVEMBER 30, 2010**
EXTENSION GRANTED TO 08/15/11

2009

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	Use IRS label. Name SACS HOLDINGS INC Number, street, and room or suite no. If a P.O. box, see instructions. C/O LEVINE NEIDER WOHL, LLP 708 3RD AVE City or town, state, and ZIP code NEW YORK, NY 10017	B Employer identification number C Date incorporated 12/05/1995 D Total assets (see instructions) \$ 3,984,308.
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E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1 a Gross receipts or sales 2 Cost of goods sold (Schedule A, line 8) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends (Schedule C, line 19) 5 Interest 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (attach schedule) Total income. Add lines 3 through 10	c Bal ►	1c 2 3 4 5 79,105. 6 697,138. 7 8 9 10 135,265. 11 911,509.
	SEE STATEMENT 1		
	SEE STATEMENT 2		
	SEE STATEMENT 3		
	SEE STATEMENT 4		
	SEE STATEMENT 5		
	STATEMENT 5		
	29a 0.		
	29b		
	29c		
	30 -165,004. 31 0.		
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562) 21 Depletion 22 Advertising 23 Pension, profit-sharing, etc., plans 24 Employee benefit programs 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach schedule)	d Bal ►	12 13 376,092. 14 26,408. 15 16 17 21,931. 18 290,215. 19 20 97,812. 21 22 23 24 42,780. 25 26 221,275. 27 1,076,513. 28 -165,004.
	SEE STATEMENT 4		
	SEE STATEMENT 5		
	29a 0.		
	29b		
	29c		
	30 -165,004. 31 0.		
	32a 32b 32c () 32d e Tax deposited with Form 7004 f Credits: (1) Form 2439 (2) Form 4136 g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c		
	32e 32f 32g 32h		
	33 34 0. 35 36 Enter amount from line 35 you want: Credited to 2010 estimated tax ► Refunded ► 36		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	MANAGER		

May the IRS discuss this return with the preparer shown below?
 Yes No

Paid Preparer's Use Only	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code LEVINE NEIDER WOHL, LLP 708 THIRD AVENUE NEW YORK, NY 10017		EIN	Phone no. 212 949-0900

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	
9a	Check all methods used for valuing closing inventory:		
(i)	<input type="checkbox"/> Cost		
(ii)	<input type="checkbox"/> Lower of cost or market		
(iii)	<input type="checkbox"/> Other (Specify method used and attach explanation.) ►		
b	Check if there was a writedown of subnormal goods		► <input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		► <input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	9d	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?		<input type="checkbox"/> Yes <input type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation		<input type="checkbox"/> Yes <input type="checkbox"/> No

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	80	
8	Dividends from wholly owned foreign subsidiaries	100	
9	Total. Add lines 1 through 8		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from affiliated group members	100	
12	Dividends from certain FSCs	100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up		
16	IC -DISC and former DISC dividends not included on lines 1, 2, or 3		
17	Other dividends	STMT 8	
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ►	1.	
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ►		

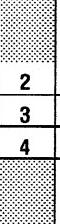
Schedule E Compensation of Officers

(see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$600,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1					
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				

Schedule J **Tax Computation** (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	► <input type="checkbox"/>	 2 3 4 5a 5b 5c 5d 5e 6 7 8 9 10	0. 0. 0.
2	Income tax. Check if a qualified personal service corporation (see instructions)	► <input type="checkbox"/>		
3	Alternative minimum tax (attach Form 4626)			
4	Add lines 2 and 3			
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 29	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e			
7	Subtract line 6 from line 4			
8	Personal holding company tax (attach Schedule PH (Form 1120))			
9	Other taxes. Check if from:	<input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)		
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31			

Schedule K **Other Information** (see instructions)

<p>1 Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ► _____</p> <p>2 See the instructions and enter the:</p> <p>a Business activity code no. ► 531120</p> <p>b Business activity ► REAL ESTATE RENTAL</p> <p>c Product or service ► REAL ESTATE</p> <p>3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? _____ If "Yes," enter name and EIN of the parent corporation ► _____</p> <p>4 At the end of the tax year:</p> <p>a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) _____</p> <p>b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) _____</p> <p>5 At the end of the tax year, did the corporation:</p> <p>a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions _____ If "Yes," complete (i) through (iv).</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 2px;">Yes</th> <th style="text-align: center; padding: 2px;">No</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;">X</td> <td style="text-align: center; padding: 2px;"></td> </tr> <tr> <td style="text-align: center; padding: 2px;"></td> <td style="text-align: center; padding: 2px;">X</td> </tr> <tr> <td style="text-align: center; padding: 2px;">X</td> <td style="text-align: center; padding: 2px;"></td> </tr> <tr> <td style="text-align: center; padding: 2px;">X</td> <td style="text-align: center; padding: 2px;"></td> </tr> <tr> <td style="text-align: center; padding: 2px;">X</td> <td style="text-align: center; padding: 2px;"></td> </tr> <tr> <td style="text-align: center; padding: 2px;">Yes</td> <td style="text-align: center; padding: 2px;">No</td> </tr> <tr> <td style="text-align: center; padding: 2px;">X</td> <td style="text-align: center; padding: 2px;"></td> </tr> </tbody> </table>	Yes	No	X			X	X		X		X		Yes	No	X	
Yes	No																
X																	
	X																
X																	
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X																	
Yes	No																
X																	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

JWA

Form 1120 (2009)

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12-17-09

Schedule K Continued

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions
If "Yes," complete (i) through (iv).

(iv) Maximum Percentage Owned in Profit, Loss, or Capital

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned ► 100.0000 and (ii) Owner's country ► CYPRUS

(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ► 1

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ► 1

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ► \$ 1,342,045.

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ► \$

JWA

Form 1120 (2009)

Information on Certain Persons Owning the Corporation's Voting Stock

2009

Name _____

Employer identification number (EIN)

SACS HOLDINGS INC

Part I. Certain Entities Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4a). Complete columns

(i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

Part II Certain Individuals and Estates Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4b).

Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

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12-31-09 JWA

Schedule G (Form 1120) 2009

Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business

OMB No. 1545-0805

Department of the Treasury
Internal Revenue Service

(Under Sections 6038A and 6038C of the Internal Revenue Code)
For tax year of the reporting corporation beginning DEC 1, 2009 and ending NOV 30, 2010

Note: Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions.) All reporting corporations must complete Part I.

1a Name of reporting corporation SACS HOLDINGS INC	1b Employer identification number [REDACTED]
Number, street, and room or suite no. (if a P.O. box, see instructions) C/O LEVINE NEIDER WOHL, LLP 708 3RD AVE	1c Total assets \$ 3,984,308.
City or town, state, ZIP code (if a foreign address, see instructions) NEW YORK NY 10017	

1d Principal business activity ► REAL ESTATE RENTAL	1e Principal business activity code ► 531120
1f Total value of gross payments made or received (see instructions) reported on this Form 5472 \$ 3,015,476.	1g Total number of Forms 5472 filed for the tax year 1
1i Check here if this is a consolidated filing of Form 5472 ► <input type="checkbox"/>	1j Country of incorporation UNITED STATES
	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident UNITED STATES
1l Principal country(ies) where business is conducted UNITED STATES	

2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ►

Part II 25% Foreign Shareholder (see instructions.)

1a Name and address of direct 25% foreign shareholder BIEMA HOLDINGS LTD SUMMIT HOUSE 1 RED LION LONDON WCIR 4QD UNITED KINGDOM	1b U.S. identifying number, if any
1c Principal country(ies) where business is conducted CYPRUS	1d Country of citizenship, organization, or incorporation CYPRUS
1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident CYPRUS	

2a Name and address of direct 25% foreign shareholder	2b U.S. identifying number, if any
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation
2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	

3a Name and address of ultimate indirect 25% foreign shareholder	3b U.S. identifying number, if any
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation
3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

4a Name and address of ultimate indirect 25% foreign shareholder	4b U.S. identifying number, if any
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation
4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (see instructions.)

Check applicable box: Is the related party a foreign person or U.S. person? All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party BIEMA HOLDINGS LTD SUMMIT HOUSE 1 RED LION LONDON WCIR 4QD UNITED KINGDOM	1b U.S. identifying number, if any 99-9999999
1c Principal business activity ► REAL ESTATE	1d Principal business activity code ► 523900
1e Relationship-Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input checked="" type="checkbox"/> 25% foreign shareholder	
1f Principal country(ies) where business is conducted UNITED STATES	1g Country(ies) under whose laws the related party files an income tax return as a resident CYPRUS

SACS HOLDINGS INC
Consolidated Working Papers at 11/30/2010

BANK ACCOUNTS	Note 1	\$ 101,193.40
Esquire Bank	Sacs	\$ 27,435.31
Bank Of America	Sacs	\$ 8,889.49
Bayport Credit Union	Sentinel	\$ 61,855.64
Bayport Credit Union	Sentinel	\$ 5.00
Esquire Bank	898	\$ 3,007.96

MONEY MARKET ACCOUNTS	Note 2	\$ 379,454.51
Esquire Bank	Sacs	\$ 115,223.81
Bank of America	Sacs	\$ 238,849.98
Bayport Credit Union	Sentinel	\$ 25,380.72

OTHER CURRENT ASSETS	Note 3	\$ 202,054.94
Plaintiff Holdings	Sacs	\$ 125,220.36
Esquire Oil & Gas	Sacs	\$ 76,834.58

INTEREST INCOME (Dividend)	Note 4	\$ 3,434.00
Esquire Bank M/Mkt	Sacs	\$ 1,083.62
Bank Of America	Sacs	\$ 1,790.83
Bayport Bank	Sentinel	\$ 559.55

INTEREST INCOME	Note 5	\$ 85,630.45
Plaintiff Holdings	Sacs	\$ 35,517.43
Esquire Oil	Sacs	\$ 10,113.02
INO FUND II	Sacs	\$ 40,000.00

SALARIES	Note 6	\$ 400,146.13
A.Bengis		\$ 120,000.00
J.Noll		\$ 180,000.00
L Golan		\$ 60,000.00
C.Alertta		\$ 16,092.00
Employer Tax Expenses		\$ 24,054.13
Social Security Co	\$ 17,960.94	
Medicare	\$ 5,453.28	
Fed Unemployment	\$ 224.00	
NY Unemployment	\$ 513.60	
Other	\$ (97.69)	

EMPLOYEE BENEFITS -	Note 7	\$ 98,015.93
A.Bengis	MED INS	\$ 3,326.40
J.Noll	MED INS	\$ 22,979.52
L. Golan	MED INS	\$ 10,152.69
C.Alertta	MED INS	\$ 25,957.32
J Noll	IRA	\$ 19,800.00
L Golan	IRA	\$ 15,800.00

INSURANCE EXPENSE	Note 8	\$ 13,129.72
Property Insurance	Sentinel	\$ 11,414.94
NY State- Workers comp	Sacs	\$ 1,562.40
NY State - Disability	Sacs	\$ 152.38

INTEREST PAID	Note 9	\$ 289,942.54
Bayport Credit Union	Mortgage - Sentinel	\$ 169,942.54
Biema Holdings	Sacs	\$ 120,000.00

LEGAL & PROFESSIONAL	Note 10	\$ 37,791.33
Lease Double Dash	Williams Mullen	\$ 7,795.22
Mechanic's Lien - Cover It	Williams Mullen	\$ 4,631.75
Mechanic's Lien - Prestige Corp	Williams Mullen	\$ 6,835.75
Other	Williams Mullen	\$ 724.13

OTHER TAXES	Note 11	\$ 8,902.24
Georgia Dept of Rev	898	\$ 4,422.00
Georgia Dept of Rev	898	\$ 4,000.00
NY State - MTA -305	Sacs	\$ 480.24

PENALTIES AND FINES	898 - Note 12	\$ 1,269.80
Georgia Dept of Rev	12/31/2008 Penalty	\$ 997.50
Georgia Dept of Rev	Fine	\$ 272.30

PBC

Jeff NAI taxes
see Secured
B a. 232

Adj.

Interest

A